

EXHIBIT E24

EXHIBIT E24

USA Commercial Mortgage Company, et al.
Employee Retention and Severance Plan
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
September 1, 2006 through September 30, 2006					
Smith, Susan	09/11/06	Analyze Company personnel issues in order to develop plan to retain employees.	0.7	\$ 590.00	\$ 413.00
Allison, Tom	09/13/06	Review Scenario analysis related to employee retention matters	2.9	650.00	1,885.00
Allison, Tom	09/13/06	Participate in meeting with J. Atkinson (MFIM) regarding employee retention matters.	1.4	650.00	910.00
Atkinson, James	09/13/06	Participate in meeting with T. Allison (MFIM) regarding employee retention matters.	1.4	650.00	910.00
Smith, Susan	09/13/06	Analyze basis of retention plan for all employees.	1.4	590.00	826.00
Allison, Tom	09/14/06	Participate in call with S. Smith (MFIM) and A. Jarvis (RQN) regarding personnel issues.	0.4	650.00	260.00
Astik, Jigar	09/14/06	Analyze proposed compensation plan and various scenarios under plan.	2.5	240.00	600.00
Astik, Jigar	09/14/06	Update and analyze payroll analysis per updated ADP reports.	2.3	240.00	552.00
Smith, Susan	09/14/06	Participate in call with T. Allison (MFIM) and A. Jarvis (RQN) regarding personnel issues.	0.4	590.00	236.00
Haftl, Michael	09/15/06	Review and update employee compensation analysis.	1.6	530.00	848.00
Smith, Susan	09/15/06	Analyze and revise retention program schedule.	0.7	590.00	413.00
Atkinson, James	09/18/06	Participate in meeting with S. Smith (MFIM) regarding employee retention matters.	0.5	650.00	325.00
Smith, Susan	09/18/06	Participate in meeting with J. Atkinson (MFIM) regarding employee retention matters.	0.5	590.00	295.00
Smith, Susan	09/18/06	Evaluate Employee retention issues, formulate plan and edit spreadsheet on numbers.	1.2	590.00	708.00
Smith, Susan	09/18/06	Participate in call with M. Tucker, D. Belt (both FTI) regarding employee retention issues.	0.5	590.00	295.00
Allison, Tom	09/19/06	Participate in meeting with J. Atkinson (MFIM) regarding employee retention matters.	1.2	650.00	780.00
Atkinson, James	09/19/06	Participate in meeting with T. Allison (MFIM) regarding employee retention matters.	1.2	650.00	780.00
Atkinson, James	09/19/06	Review of employee termination letter.	0.7	650.00	455.00
Atkinson, James	09/20/06	Attend conference call with Debtors' counsel regarding employee retention matters.	0.3	650.00	195.00
Smith, Susan	09/20/06	Prepare answers to comments from Committees on the employee retention plan.	1.3	590.00	767.00
Smith, Susan	09/21/06	Edit summary of costs of Retention plan.	0.6	590.00	354.00
Smith, Susan	09/23/06	Prepare draft of background for Motion to pay Employee Retention and Severance.	1.8	590.00	1,062.00
Smith, Susan	09/23/06	Edit summary of costs of Retention plan.	0.7	590.00	413.00
Atkinson, James	09/26/06	Participate in conference call with Debtors' counsel regarding employee retention matters.	0.7	650.00	455.00
Atkinson, James	09/26/06	Analyze proposed employee retention bonus and severance proposal.	1.8	650.00	1,170.00
Smith, Susan	09/27/06	Review edits to draft of Employee Retention motion and circulate to FA's.	0.4	590.00	236.00
Total Employee Retention and Severance Plan			29.1		\$ 16,143.00

October 1, 2006 through October 1, 2006

Smith, Susan	10/02/06	Edit Declaration of T. Allison in support of Motion on Retention plan.	0.6	\$ 590.00	\$ 354.00
Smith, Susan	10/02/06	Draft Declaration for Employee Retention motion.	1.2	590.00	708.00
Smith, Susan	10/02/06	Review and comment on Motion for Employee Retention.	0.8	590.00	472.00
Atkinson, James	10/03/06	Review draft motion and accompanying schedule regarding employee retention matters.	1.2	650.00	780.00
Atkinson, James	10/03/06	Review Declaration of T. Allison in support of motion involving employee retention.	1.1	650.00	715.00
Atkinson, James	10/03/06	Participate in call with Debtors' Counsel regarding Declaration of T. Allison in support of motion involving employee retention.	0.7	650.00	455.00
Allison, Tom	10/05/06	Meet with S. Smith (MFIM) regarding personnel issues.	0.3	650.00	195.00
Smith, Susan	10/05/06	Meet with T. Allison (MFIM) regarding personnel issues.	0.3	590.00	177.00
Atkinson, James	10/09/06	Participate in meeting with M. Olsen (USACM) regarding employee matters.	0.4	650.00	260.00
Atkinson, James	10/10/06	Participate in meeting with M. Olsen (USACM) regarding employee matters.	0.5	650.00	325.00
Atkinson, James	10/30/06	Discuss with M. Olsen (USACM) regarding employee matters.	0.4	650.00	260.00

EXHIBIT E24

USA Commercial Mortgage Company, et al.
Employee Retention and Severance Plan
April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Total Employee Retention and Severance Plan			<u>7.5</u>		<u>\$ 4,701.00</u>
January 1, 2007 through January 31, 2007					
Smith, Susan	01/04/07	Participate in conference with S. Strong (RQN) regarding retention package.	0.2	\$ 590.00	\$ 118.00
Smith, Susan	01/08/07	Meet with USA Commercial Mortgage staff to discuss issues with retention package.	0.8	590.00	472.00
Smith, Susan	01/08/07	Meet with L. Weese (USACM) regarding personnel issues.	0.3	590.00	177.00
Smith, Susan	01/30/07	Meet with M. Olson and L. Weese (both USACM) regarding personnel termination.	0.6	590.00	354.00
Smith, Susan	01/30/07	Locate and forward retention plan documents for use in preparation of termination letters.	0.2	590.00	118.00
Total Employee Retention and Severance Plan			<u>2.1</u>		<u>\$ 1,239.00</u>
Total Hours and Fees for Employee Retention and Severance Plan from April 13, 2006 through March 12, 2007			<u>38.7</u>		<u>\$ 22,083.00</u>
USA Commercial Mortgage Company			100%		\$ 22,083.00